

Victoria D. Garry
(OH Bar Reg. No. 0037014)
Assistant Attorney General
Ohio Attorney General Jim Petro's Office
1600 Carew Tower
441 Vine Street
Cincinnati, Ohio 45202
513.852.3497
513.852.3484 (FAX)
vgarry@ag.state.oh.us

Attorney for Ohio Department of Taxation

UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK

In re:

DELPHI CORPORATION,

Debtor.

Case No. 05-44481-rdd

Chapter 11

Judge Robert D. Drain

(Jointly Administered)

**RESPONSE OF OHIO DEPARTMENT OF TAXATION TO DEBTORS' FIRST
OMNIBUS OBJECTION**

The Ohio Department of Taxation, ("Tax") through Ohio Attorney General Jim Petro, responds to Debtors' First Omnibus Objection Pursuant to 11 U.S.C. §502(b) and Fed. R. P. 3007 to Certain (i) Duplicate and Amended Claims and (II) Equity Claims filed on September 19, 2006. Debtors object to Claim No. 1516 filed by Tax on January 11, 2006 in the amount of \$36,026,477.41 on the basis that the claim is a duplicate claim. Tax agrees that the claim is a duplicate claim and therefore does not object to the disallowance of Claim No. 1516.

Wherefore, the surviving claim number 1532 should be an allowed priority claim in the amount of \$36,026,477.41.

Dated: October 6, 2006

JIM PETRO
Attorney General of Ohio

/s/ Victoria D. Garry
VICTORIA D. GARRY
(OH Bar Reg. No. 0037014)
Assistant Attorney General
1600 Carew Tower
441 Vine Street
Cincinnati, Ohio 45202
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513.852.3484 (FAX)
vgarry@ag.state.oh.us

Attorney for State of Ohio Department of Taxation

CERTIFICATE OF SERVICE

The undersigned counsel does hereby certify that a copy of the *Response of Ohio Department of Taxation to First Omnibus Objection to Claims* was served via electronic filing and regular U.S. mail on this 6th day of October, 2006 upon the following parties:

John Wm. Butler
jbutler@skadden.com

Mark A. Broude
mark.broude@lw.com

Bonnie Steingart
steinbo@ffhsj.com

Delphi Corporation
5725 Delphi Drive
Troy, MI 48098
ATTN: General Counsel

Kenneth S. Ziman, Esq.
Simpson Thacher & Bartlett LLP
425 Lexington Avenue
New York, NY 10017

Brian Resnick, Esq.
Donald Bernstein, ESq.
Davis Polk & Wardwell
450 Lexington Avenue
New York, NY 10017

Robert J. Rosenberg
Latham & Watkins
885 Third Avenue
New York, NY 10022

Alicia M. Leonhard
Office of the United States Trustee
Southern District of New York
33 Whitehall Street, Suite 2100
New York, NY 10004

/s/ Victoria D. Garry
VICTORIA D. GARRY